

ANNUAL RETURN FOR SALES, USE AND WITHHOLDING TAXES

Place Label from Your Coupon Book Here or  
Enter Taxpayer Name

Account Number

Return Year

Date Due\*

Do not use this form to replace a monthly or quarterly return.

\*If your business is discontinued during the year, this return is due 30 days after the business is discontinued.

|  |     | A. Use Tax: Sales & Rentals |       | B. Sales Tax |             |
|--|-----|-----------------------------|-------|--------------|-------------|
|  |     | 6%                          | 4%    | 6%           | 4%          |
| <b>Sales and Use Tax</b>   |     |                             |       |              |             |
| 1. Gross sales (including sales by out-of-state vendors subject to use tax ..... | 1.  |                             |       | 1.           |             |
| 2. Rentals of tangible property and accommodations ...                           | 2.  |                             |       | 2.           |             |
| 3. Communications services .....   | 3.  |                             |       | 3.           |             |
| 4. Add lines 1, 2 and 3 .....  | 4.  |                             |       | 4.           |             |
| <b>ALLOWABLE DEDUCTIONS</b>  |     |                             |       |              |             |
| 5a. Resale .....   | 5a. |                             |       | 5a.          |             |
| b. Industrial processing or agricultural producing .....                         | b.  |                             |       | b.           |             |
| c. Interstate commerce .....   | c.  |                             |       | c.           |             |
| d. Exempt services .....   | d.  |                             |       | d.           |             |
| e. Sales on which tax was paid to Secretary of State ...                         | e.  |                             |       | e.           |             |
| f. Food for human/home consumption .....   | f.  |                             |       | f.           |             |
| g. Bad debts .....   | g.  |                             |       | g.           |             |
| h. Michigan motor fuel or diesel fuel tax .....                                  | h.  |                             |       | h.           |             |
| i. Other. Identify: .....  | i.  |                             |       | i.           |             |
| j. Tax included in gross sales (line 1) .....                                    | j.  |                             |       | j.           |             |
| k. Total allowable deductions. Add lines 5a - j .....                            | k.  |                             |       | k.           |             |
| 6. Taxable balance. Subtract line 5k from line 4 .....                           | 6.  |                             |       | 6.           |             |
| 7. Tax Rate .....  | 7.  | x .06                       | x .04 | 7.           | x .06 x .04 |
| 8. Gross tax due. Multiply line 6 by line 7 .....                                | 8.  |                             |       | 8.           |             |
| 9. Tax collected in excess of line 8 .....                                       | 9.  |                             |       | 9.           |             |
| 10. Add lines 8 and 9 .....  | 10. |                             |       | 10.          |             |
| 11. TOTAL discount allowed (see instructions) .....                              | 11. |                             |       | 11.          |             |
| 12. Net tax due. Subtract line 11 from line 10 .....                             | 12. |                             |       | 12.          |             |
| 13. Sales tax license fee (due with annual return) .....                         | 13. |                             |       | 13.          |             |
| 14. Tax payments in current year (after discounts) .....                         | 14. |                             |       | 14.          |             |

Use Tax on Items Purchased for Business or Personal Use (see back)

|   |      |       |      |  |
|---|------|-------|------|--|
| 15. Enter your purchases taxable at the 4% rate ..... | 15a. | x .04 | 15b. |  |
| 16. Enter your purchases taxable at the 6% rate ..... | 16a. | x .06 | 16b. |  |
| 17. Add lines 15b and 16b .....                       | 17.  |       |      |  |
| 18. Tax payments made in the current year .....       | 18.  |       |      |  |

Withholding Tax

|  |     |  |
|--|-----|--|
| 19. Gross Michigan payroll and other taxable compensation for the year ..... | 19. |  |
| 20. Number of W2s enclosed .....   | 20. |  |
| 21. Total Michigan income tax withheld per W2s .....                         | 21. |  |
| 22. Total Michigan income tax withholding paid during current tax year ..... | 22. |  |

Summary

|  |     |  |
|--|-----|--|
| 23. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 13B, 17 and 21 .....                | 23. |  |
| 24. Total sales, use and withholding taxes paid. Add lines 14A and B (both rate columns), 18 and 22 .....                    | 24. |  |
| 25. If line 24 is greater than line 23, enter overpayment .....  | 25. |  |
| 26. Amount of line 25 to be credited to your account.<br>We will notify you when your credit is verified and available ..... | 26. |  |
| 27. Amount of line 25 to be refunded to you .....  | 27. |  |
| 28. If line 24 is less than line 23, enter balance due .....   | 28. |  |
| 29. If this return is filed late, enter penalty and interest. (See instructions.) .....                                      | 29. |  |
| 30. TOTAL PAYMENT DUE. Add lines 28 and 29. Make checks payable to "State of Michigan." .....                                | 30. |  |

**Type of Business Ownership** (check one only)

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Individual                              | <input type="checkbox"/> Michigan Corporation  | <input type="checkbox"/> Trust or Estate (Fiduciary)            |
| <input type="checkbox"/> Husband - Wife                          | <input type="checkbox"/> Subchapter S          | <input type="checkbox"/> Joint Stock Club or Investment Company |
| <input type="checkbox"/> Partnership                             | <input type="checkbox"/> Professional          | <input type="checkbox"/> Social Club or Fraternal Organization  |
| <input type="checkbox"/> Registered Partnership, Agreement Date: |  | <input type="checkbox"/> Other (Explain)                        |
| <input type="checkbox"/> Limited Partnership                     | <input type="checkbox"/> Non-Mich. Corporation |   |
|  | <input type="checkbox"/> Subchapter S          |   |
| <input type="checkbox"/> Limited Liability Company               |  |   |
| <input type="checkbox"/> Domestic (Michigan)                     |  |   |
| <input type="checkbox"/> Professional                            |  |   |
| <input type="checkbox"/> Foreign (non-Michigan)                  |  |   |

**Signature**

*I declare, under penalty of perjury, that this return is true and complete to the best of my knowledge.*

☐ I authorize Treasury to discuss my return with my preparer.

☐ Do not discuss my return with my preparer.

Taxpayer's Signature

Taxpayer's Social Security Number

Telephone Number

(       )

Taxpayer's Title

Date

*I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.*

Preparer's Signature, Address and Phone and ID Number

**If you are enclosing payment with your return,**

**MAIL TO:** Sales, Use and Withholding Taxes Division  
Michigan Department of Treasury  
Lansing, MI 48922

**If your return is for a refund, credit or has no tax due,**

**MAIL TO:** Sales, Use and Withholding Taxes Division  
Michigan Department of Treasury  
Lansing, MI 48930

**\*Use Tax on Items Purchased for Business or Personal Use**

Use lines 15-18 to report purchases made for use in your business or for items removed from your inventory for personal use. Do not repeat the amounts from Column A, lines 1 - 4 here.